

# TENNESSEE REGULATORY AUTHORITY

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Deborah Taylor Tate, Chairman  
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T.R.A. DOCKET ROOM 460 James Robertson Parkway  
Nashville, Tennessee 37243-0505

May 12, 2004

Ms. Alicia Rye  
Senior Analyst – Rate Administration  
United Cities Gas Company  
381 Riverside Drive, Suite 440  
Franklin, TN 37064-5393

Re: Atmos Energy Corporation ACA filing – Docket No. 03-00515

Dear Alicia:

By letter of February 9, 2004, Staff requested the Company's agreement to extend the six-month deadline for the completion and approval of the Staff's audit of Atmos Energy Corporation's ACA filing to June 14, 2004. June 14<sup>th</sup> at that time was a scheduled Authority Conference date. However, it has come to my attention that due to SEARUC meetings scheduled for the week of June 13, the Authority Conferences for June have been moved forward one week. In order not to compromise the remaining time needed to complete and issue the final audit report, it will be necessary to place the audit report on the June 21, 2004 agenda. Therefore, we are asking that the Company agree to June 21 as the new deadline. The final audit report should be released by June 7.

If you have any questions regarding this request, you can contact me at (615) 741-2904, extension 178.

Sincerely,

Pat Murphy  
Senior Financial Analyst  
Energy and Water Division

cc: Chairman Deborah Taylor Tate  
William H. Novak, Chief  
Pat Childers, Vice President - Atmos

Atmos Extension Letter (2)